L.S. E (1937) Department.

MS SERIES.

G.O. No. 314

DATED 25-1-1937.

[Despatch Abstract.]

1 Sikh - 1935-1936 - Bengal and Pb - Relief recorded

Audit Report on the General Fund Accounts of the Mangalore Municipal Council, South Kanara, District for the year 1935-36.

Name of Auditor: Mr. T.V.Bhimasena Rao, District Inspector of Local Fund Accounts, South Kanara, Mangalore

Time taken for audit: from the 11th July 1936 to the 15th August 1936.

The office of the Commissioner was held by M.R.Ry.C.R. Karunakara Menon Avargal B.A., B.L. .

2. The receipts and payments during the year are shown in the abstract of the annual account appended, together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance viz., Rs. ~~1,00,054-0-10~~ 1,00,054-0-10 is in agreement with the balance in the Treasury and Bank pass books, after allowing for outstanding cheques and the unremitted revenue in hand at the close of the year.

3.(A) The irregularities noticed during the audit, have been communicated to the Commissioner in an objection statement, which should be read as part of this audit report. Important defects are detailed below.

Part I - General Review.

~~3xBx~~

3(B) The financial position of the Council was satisfactory and there were no diversions of earmarked funds for ordinary expenditure as in the previous years. The General Fund closed with a balance of Rs.49392-9-6. The liabilities at the end of the year were also Rs.542-6-0 only. The percentage of collection to demand was:-

	Current.	Arrears.
Tax Resources	97.6.	94.0.
Non Tax Resources	96.7	40.1.

But the income from the following ~~xx~~sources was gradually going down and there was no income at all from the " Sale of

Rubbish". It was noticed that in the previous ~~and~~ the subsequent years, rubbish was being sold piecemeal for petty sums.

	1933-1934.	1934-1935.	1935-36.
Income from Rest House.	Rs.690/-	Rs.605/-	Rs.625/-
.. Tree planting	391/-	333/-	356/-*

* while in 1930-31 and 1931-32 it was Rs.618/ and Rs.597/- respectively.

The annual expenditure under the following heads of account as, however, on the increase:-

	1933-34.	1934-35.	1935-36.
Roads Ordinary-	-Rs.37078/-	Rs. 33826/-	Rs.47188/-
Do Capital	- 5341/-	9903/-	23265/-
Lighting	Rs.12920/ -	16484/-	18040/-

During the months of August 1935 to December 1935 the General Fund closed with a small balance as under, this being partly due to the delay in the issue of Tax bills and the collection was poor.

August 1935-	Rs.4731- 9- 9
October ..	8515- 3- 7
November ..	6807- 0- 5
December ..	5407-14-11.

Part II-Financial Adminsitration.

CONVEYANCE ALLOWANCE TO THE WOMAN MEDICAL OFFICER- SPECIFIC SANCTION OF GOVERNMENT WANTING.

4. In G.O.No.1605, L, and M., dated the 27th June 1935, the appointment of a woman medical officer was sanctioned, with a conveyance allowance of Rs.15/- per mensem. The nature of the conveyance to be maintained by the Medical Officer was, however, not specified. Mary Ananda, the woman Medical Officer; was certifying in the monthly bills that she was maintaining only a jutka and was drawing the allowance of Rs.15/-.

For the maintenance of a similar conveyance viz., jutka, the Municipal Commissioners are allowed an allowance of Rs.13.2.0 only by Government.

INCREASED ~~ALL~~ CONVEYANCE ALLOWANCE TO THE MUNICIPAL SUPERVISOR-WANT OF SANCTION OF THE INSPECTOR OF MUNICIPAL COUNCILS...
Voucher 1078

5. In Municipal Council Resolution No.74 dated the 29th November 1935, the conveyance allowance of the Municipal supervisor was increased from Rs.20/- to Rs.35/- per mensem for the maintenance of a Motor Car. As the present Municipal overseer is only a Lower Subordinate and not an Engineer appointed under Section 71 of the District Municipalities Act, he is not entitled to the conveyance allowance fixed in G.O.No.3281, L, and M., dated the 13th July 1934. In the absence of the specific sanction of the Inspector of Municipal Councils, the excess over Rs.20/- per mensem would need recovery - vide G.O.No.3084, L, and M., dated the 4th August 1932.

CONTRIBUTION TO THE LEPER ASYLUM - WANT OF SANCTION.

6. Voucher 1292 Rs.300/- was contributed to the St. Joseph's Leper Asylum. The specific sanction of the Inspector of Municipal Councils as required by Rule 53 (3) of Schedule IV of the District Municipalities Act, was not furnished.

EXPENDITURE IN CONNECTION WITH THE GOVERNOR'S VISIT SANCTION WANTING.

7. An expenditure of Rs.142-6-0 in the aggregate as under, was incurred in connection with the Governor's visit. The sanction of Government remained to be obtained, as required by G.O.No.2116, L., and M., dated the 30th May 1933.

Voucher No.793		Rs.19.4.0.
878		79.8.0.
1289		6.14.0
1236		11.8.0.
1237		25.4. 0.
	Total	142-6-0.

SALE OF IMMOVABLES—WANT OF SANCTION OF GOVERNMENT.

8. Nine plots of land were purchased in 1914 at a cost of Rs.3,000/- for the opening of a sanitary road. As the road was not formed, the plots are being sold piecemeal plots Nos.4 and 5 were sold in 1932 for Rs.862-8-0 and plot No.9 in May 1935 for Rs.412-8-0. The approval of the Government was not obtained to these sales as required by Article 55 (2) (ii) of the Municipal Account Code, as amended by the XIV list of corrections.

(b) Action remained to be taken for the disposal of the remaining plots of land.

SECURITIES NOT OBTAINED

9. Securities were not obtained from (a) The Librarian Mr. D.Thungayya Kaiya (Pay Rs.20-1-40) who is in charge of valuable books and furniture and from (b) the Forms clerk, who is in charge of all the money value forms. Attention is invited to Rule 9 (2) of Appendix to G.O.No. 4728, L, and M., dated the 29th November 1932.

PROVIDENT FUND-LARGE UNINVESTED BALANCES IN THE POST OFFICE SAVINGS BANK.

10. The closing balance of the Provident Fund in the Post Office Savings Bank was as under:-

September 1935.	Rs.12,943- 9- 3
October 1935.	13,499- 8- 3
November 1935.	14,187- 0- 3
December 1935.	14,155- 0-3
January 1936	14,367-12- 3
February 1936.	7,868- 0- 3
March 1936.	12,987- 9-11.

A sum of Rs.7,000 only was invested in February 1936. Correspondence with the Register of Cooperative Societies, for the investment of the amount in the District Central Cooperative Bank was commenced only in May 1936. As the Post Office Savings

Bank does not pay any interest over and above the prescribed limit, early and effective steps should be taken for the investment of the provident fund amount in some approved or Government securities carrying a higher rate of interest.

TENDERS NOT INVITED.

11. Voucher 1040- Rs.675/- Municipal Council Resolution No.25 dated the 30th September 1935. 45 large size Night soil bins at Rs.15/- each were purchased from " The Oriental Engineering Company, Mangalore" without inviting tenders as required by G.O.No.2229, L., and M., dated the 15th August 1924. On the other hand, the payment made on voucher No.673 of September 1935 for 50 enamel bins was at the rate of Rs.3.8.0 only, the supply having been made by a company in Calcutta and even inclusive of the cost of carriage, the cost of a bin was less than Rs.10/-.

Tampering with the entries in the service register of the Ex-Head Clerk-Mr. M.A.I. Monteiro.

12. The Ex-head clerk Mr. M.A.I.Monteiro had to retire from the 23rd October 1934 consequent on his having completed 55 years of age. He started his career on Rs.10/- per mensem as a temporary 5th clerk in January 1899, he was drawing this pay of Rs.10/- per mensem till the 21st April 1902, this service being liable to be treated as inferior only according to the rulings obtained on a special reference from this Municipality in G.O.No.2616, L, and M., dated the 4th June 1929. Probably with a view to get over this difficulty the pay of Rs.10/- noted in the service book was erased and Rs.12/- inserted instead, and this unauthorised and surreptitious alteration in the service book happened to be noticed during audit and specially brought to the notice of the Commissioner and the Council for necessary investigation

as to the person responsible for the irregularity and necessary disciplinary action. In Council's Resolution No. 12 dated 6th July 1936 the Council exonerated the Ex-Head clerk from responsibility for this fraud and considered that no further action was necessary. No finding as to the other person or persons, if any, on the municipal establishment responsible for the fraudulent correction of the entry in the service book appears to have been possible but it is nevertheless necessary that by the adoption of the system of contemporary attestation of all entries in Service books and the proper custody of such books, the chances of such alterations being made should be effectively ~~promoted~~ prevented.

SANITARY INSPECTORS ENTRUSTED WITH COLLECTION WORK.

13. The Sanitary Inspectors were supplied with miscellaneous receipt books and were entrusted with the collection of fees for the slaughtering of animals outside the slaughter house. There is no authority in the rules for the adoption of this practice and under Section 257 of the Act a licence from the Executive Authority being necessary in such cases the enforcement of payment of such fees in the Municipal office with the applications by the parties would seem to be the proper procedure.

Heavy expenditure on lighting.

14 As observed in paragraph 3 supra the expenditure on street lighting was on the increase year after year The increase may partly be due to the installation of Electric lighting since 1933-34. But the fact was worthy of note that though the number of Electric lights had increased from 377 in 1933-34 to 485 in 1935-36, there was not a corresponding decrease in the number of the ordinary kerosene street lights.

ARREARS UNDER LICENCE FEES.

15.

1932-1933-	Rxxx%xx6x	Rs. 1. 7. 6
1933-1934	...	2- 4-10
1934-1935	...	37- 7- 7
1935-1936	...	366- 3-11
		407- 7-10.

Licence fees aggregating Rs.407-7-10 and relating to the years 1932-33 to 1935-36 were in arrears, even though they are to be collected in advance. As these are now time-barred for any legal action towards their recovery the loss involved should be made good.

FEES FOR NUMBERING CARTS AND CARRIAGES

16. The receipt under this head was Rs.67-1-0 while the expenditure thereon was Rs.80.15.0. Attention is invited to Note I under Article 172 of the Municipal Account Code

ENDOWMENTS ACCOUNT

17 (a) The history of the three Endowments was not made available for audit. It was further noticed that no expenditure was incurred under the following two Endowments since 1933-34 though there were large balances at credit.

	Balance.
i. To provide Granite basin for cattle	Rs.623-0-7
ii. The daily lighting of the Memorial lamp	836-5-3.

(b) The audit fee to be credited to Government onthe net receipts of the year viz., Rs.181-11.3 is Re.1.6.0 xx according to G.O.No.313 Ms. Finance dated the 31st May 1932.

Not pertinent

Street lighting by Electric Lights- want of agreement

18. As pointed out in paragraph 16 of the last audit report the draft agreement remained to be signed by the parties concerned with the approval of the Electrical Inspector. According to the particulars of the draft agreement, a sum of about Rs. 2,000/- will have to be recovered from the Company.

pp 12-14 of 53 23 Sept 10-12-36 (D)

AGREEMENTS OR MUCHILIKAS NOT OBTAINED.

19. Agreements or muchilikas were not obtained from the following lessees or occupiers with a view to ensure the regular collection of the fees or rent due from them

(a) Strips of land near the road side leased to parties

(b) Bunks 18

(c) Kerbside pumps- 3

(d) Health sheds in Jeppoo

HEALTH SHEDS AT URVA.

20. The ten health sheds at Urva were allowed to be occupied by the municipal scavengers and sweepers free of rent according to Municipal Council Resolution No.52 dated the 26th November 1934, while in respect of the sheds at Jeppoo rent was being charged and recovered The reasons for the different procedure adopted in respect of the sheds at Urva need to be explained.

PROPERTY TAX CANCELLATION AFTER THE ISSUE OF THE NOTICES OF DEMAND.

21. 1935-1936/I

	Assessment Nos.	Tax.
	6903 to 6908	Rs.52-1-0

These houses were assessed to Property tax during the first half of the year 1935-36; with reference to the out door officer's report that they had been completed. Special notices were issued on the 3rd September 1935, in reply to which the assessee stated on the 24th September 1935

that the buildings were neither complete nor occupied. On further verification the Tax Inspector stated on the 9th October 1935 that the buildings were completed and fit for occupation even in June 1935, the assessee was informed on the 21st October 1935 in C.No.1602/35-36 that the tax for the first half year cannot be cancelled and the notices of demand were also served accordingly on the 22nd October 1935. But on the further representation of the party, the assessments made were cancelled by the Commissioner in February 1936. Attention is invited to Rules 8 (2), 23 and 28 of Schedule IV of the District Municipalities Act.

Part III-Accounts

MINUTES BOOK-MINUTES COPIES BY THE CLERK AND THEN SIGNED BY THE PRESIDING OFFICER

22. Though Rule 9 of Schedule II of the District Municipalities Act clearly lays down that the minutes of the proceedings at each meeting of the Council shall be drawn up and entered in the book by the presiding member yet, in contravention of this rule, it was noticed that the minutes had been neatly copied in the book by the clerk long after the meetings and then got signed by the Chairman or other presiding member. It was explained that the minutes were drawn up by the presiding member during the meetings on losse sheets of paper wherefrom they were subsequently copied in the book, the loose sheets on which the original minutes were stated to have been drawn up by the presiding officer, did not appear to have been treated as a permanent record and was not made available for reference in audit.

SERVICE REGISTERS NOT OPENED.

23. In 28 cases as detailed in item 38 of the objection statement for the first half year of 1935-36 service registers or service rolls were not maintained. It was

not therefore possible to see to the correctness of the leave increment etc sanctioned to those employees. Service Registers or rolls have to be maintained even for the acting and temporary employees to verify their completion of probation.

REGISTER OF MISCELLANEOUS SALES.

24. Long delays were noticed in the realisation of the sale proceeds. In several cases there were neither ~~subscriptions~~ sale notifications nor sale lists. Attention is invited to the rules in G.O.No.1675, L., and M. dated the 1st May 1933.

ENCROACHMENTS.

25. According to the Administration Report for the year 1934-35, 44 encroachments were pending. At the end of the year under report action remained to be taken on 30 encroachments.

WARRANTS PENDING EXECUTION.

26. 212 warrants were pending execution at the end of the year under report. Attention is invited to G.O.No.473, L, and M., dated the 10th February 1935.

Not put up

EXPENDITURE IN EXCESS OF THE PROVISION IN THE BUDGET.

27. In the following cases, the expenditure was in excess of the budget provision and no reappropriation of funds was also made.

	EXPENDITURE.	BUDGET ALLOTMENT.
I. Total Management.	Rs.28,277-10- 0.	Rs.27,960- 0- 0
IV. Total epidemic and endemic diseases.	3,936-14-11	3,340- 0- 0
Total Preventive Medicine.	46,250- 1-10	46,050- 0- 0.

Result of audit.

28. The result of audit may be considered satisfactory both as regards the financial administration and as regards accounts.

29. The gross receipts and charges of the year were Rs.2,68,573-14-11 and Rs.2,73,976-7-5 respectively.

Sixty two objections aggregating Rs.25,029-11-7, were pending clearance.

R. Venkatarama Ayyar
Deputy Examiner of Local Fund Accounts.

(True copy)

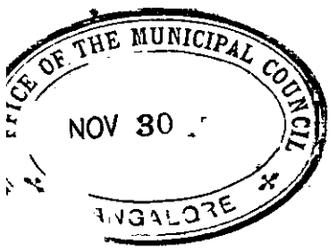
SUPERINTENDENT,
OFFICE OF THE EXAMINER OF LOCAL FUND ACCTS,
FORT SAINT GEORGE, MADRAS.

A.R/- 22.9.1936.

22-9-36

12

Retransmitted to the District Inspector of Local Fund Accounts, with the replies on the Audit Report on the Account of the Mangalore Municipality in triplicate for the year 1935-36 duly approved by the Municipal Council in its Resolution No.57, dated the 16th November 1936.



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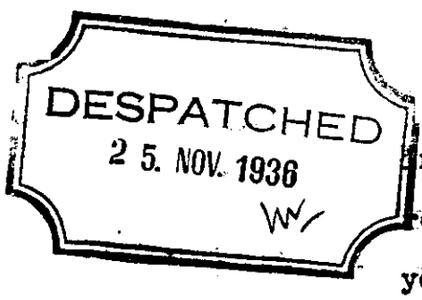
Para - 3 (b) Rubbish is not auctioned in this Municipality, as it is considered injurious to health to allow its use indiscriminately. Even when it is being sold in small quantities, the place where it is to be dumped is being inspected by the Health Officer to find out if the dumping will be in any way injurious and special conditions are also imposed before such use is allowed. The income derived by its sale was therefore nil.



As the Government have opened an inspection bungalow in the town the income from rest houses has fallen slightly since the last two years.

During 1931-32 a very large number of trees and branches had to be cut to carry the electric mains and by the sale of these, the income under tree planting went up during the year. As there were not so many, cut since then the income has fallen down.

In 1933-34 and 1934-35, the roads

were

were being repaired with laterite stones. Since 1935-36, it was resolved to use granite stones instead and the -- expenditure went up on that account.

The capital expenditure went up as the council took up several land acquisitions to widen narrow roads and to open new roads.

The increase in expenditure on lighting is due to the introduction of electric lights and the provision of additional lighting facilities in several lanes where no lights had been provided till then.

The small balance in the months of August to December 1935 was mainly due to the fact that nearly 90% of the bills on the maintenance of roads were paid during these months.

Para - 4. Government in their Memorandum No.9118-1El-P.H., Education and Public Health Department dated the 9th September 1936, have approved of the maintenance of a Jatka by the Woman Medical Officer for the purpose of drawing a conveyance allowance of Rs.15/- per mensem sanctioned to her in G.O.No.1605 P.H., dated the 27th June 1936.

Para - 5. The Inspector of Municipal Councils has been addressed in the matter and his sanction is awaited.

Para - 6. As the payment of an annual contribution of Rs.300/- was approved by Government in their order G.O. No.M.1718 MS., L & M. dated the 8th September 1914, the sanction of the Inspector of Municipal Councils and Local Boards under Rule 55 (3) of Schedule IV of the Madras District Municipalities Act is not necessary.

Para 7.

14

Para - 7. The sanction of the Inspector of Municipal Councils and Local Boards has been obtained as required under Rule 53(5) of Schedule IV of the Madras District Municipalities Act - Vide his L. Dis. No.32700/36, dated the 14th September 1936.

Para - 8. These 8 plots were registered as "road poromboke". As these plots were no longer required by the council they were sold after obtaining the previous sanction of the Collector. As the power of the Local Government has been delegated to the Collector, the sanction of Government does not appear to be necessary.

Para - 9. Security has been taken from the Librarian. Necessary security will be taken from the forms clerk as well.

Para-10. The closing balance in the Post Office Savings Bank in respect of Provident Fund at the end of August 1935 was only Rs.3,076-4-3. In September 1935 as Government redeemed the 6½ per cent Treasury Bonds of 1935, a sum of Rs.8,500 realized on the above investment was credited to Post Office Savings Bank thus raising the closing balance to Rs.12,943-9-3. As the above sum was to fall due for realization ~~with the Imperial~~ on 14th September 1935, I began correspondence with the Imperial Bank of India on 15th August 1935, a month in advance as the Government securities as sold at that time were not attractive. A reply was received from the Agent, Imperial Bank on 30th August 1935 stating that he would allow only 2 per cent interest. It was preferred to allow the sum to lie in the Postal Savings Bank till, after obtaining the council's sanction on application

could

could be put up to the Secretary of the Madras Co-operative Central Land Mortgage Bank, Ltd., Madras, and the amount could be invested only in February 1936. The increase in March was due to the annual adjustment of bonus of Municipal staff towards the end of the year. The correspondence for further investment in 3½ per cent fixed deposits was made again in May 1936 when the accounts were closed for the year. It is evident therefore that all efforts were made to invest the amount in time and the delay was inevitable.

Para - 11. The purchase of 45 large size night soil bins prepared locally are of a different size measuring 2' high 2' diameter to be fitted up to the pneumatic tyred hand carts and lifted up to the lorry by means of the crane fitted up to the night soil lorry while the payments made in voucher No.673 were for 50 enamel buckets ordered from The Imperial Enamel Works, Calcutta, at a cost of Rs.3.8.0 each. The latter supply is in place of galvanized buckets and are for the use of scavengers. The cost of the former therefore cannot be compared with that of the latter.

Para - 12. The suggestions are noted for guidance.

Para - 13. Generally pig slaughter is done in out of the way corners by people who do not have definite address in the town. It would be very difficult for the municipality later on to recover the license fee from these persons by legal proceedings. It was therefore considered better to collect the fee then and there when such slaughter is being done.

Para - 14. As already explained in reply to paragraph 3 supra, electric lights were provided only for main roads and as the oil lights were removed they were planted in public lanes where the council had not so far provided any lighting arrangements; hence there could not be much of an appreciable decrease in the number of oil lights.

Para - 15. Out of the total sum of Rs.407-7-10 under license fees, Rs.284-5-0 have since been collected and Rs.36 written off. Thus there is a balance of only Rs.87.2.10 left. Out of this a sum of Rs.46/- is covered by prosecutions. The remaining sum represents encroachment fees. As the whereabouts of the owners could not be traced these could not be cleared. Efforts will be made to clear up the arrears early.

Para - 16. The charges for numbering carriages and carts during the year amounted to Rs.80.15.0 and the details in respect of these charges are as follows :-

Cycle badges	...	Rs. 62. 8. 0
Dog badges	...	Rs. 15. 4. 0
Numbering charges	...	Rs. 3. 3. 0
Total:	..	Rs. 80.15. 0

While the corresponding receipts under the above items are :-

Cycle badges	...	Rs.236.10. 0
Dog badges	...	Rs. 43. 5. 0
Numbering fees	...	Rs. 67. 1. 0
		Rs.347. 0. 0

It could be seen therefrom that the receipts are more than the actual charges.

Para - 17.(a) A short history of these endowments as could be

be gathered from the old Administration Reports was prepared. These will be produced for Audit. The income from these endowments will be utilized.

(b) The audit fee due Viz. Rs. 1-6-0 on receipts under Endowment Account for the year 1935-36 was credited to provincial funds on 15th September 1936 as per challan No.422, dated the 15th September 1936.

Para-18. The agreement in respect of street lighting has since been signed and registered. The amounts due from the Company are being worked out and the recoveries will be shown at the next audit.

Para-19.(a) These are old leases; there are no papers to show when these were leased out by the council to the parties. Lease deeds will however be obtained from the respective parties.

(b) & (d) Lease deeds will be obtained.

(c) The right of the council to enter into a lease with the companies is under correspondence with the Collector.

Para-20. Consequent upon a strike by the local scavengers, some scavengers had to be imported from outside. As these had to be housed somewhere, the council allowed these families to occupy the health sheds at Urva free of rent. The council sanctioned this in its Resolution No.52 dated the 26th November 1934.

Para-21. The buildings under reference were assessed to tax for the I half of 1935-36 on the presumption that they were completed in the month of June 1935. On the representations made by the

party, the Commissioner personally enquired into the matter and after satisfying that the buildings were not liable for assessment for the I half, the tax on the same was cancelled and fresh tax was levied with effect from 1st October 1935. Council's approval will be obtained and shown.

Para - 22. N o t e d.

Para - 23. The service registers have since been opened in all such cases.

Para - 24. Noted. The instructions contained in G.O. No.1675 L & M., dated the 1st May 1933 are being observed now.

Para - 25. Revenue Divisional Officer has since inspected the pending encroachments and recommended that a few of these might be leased out to parties temporarily. In respect of the others which are considered objectionable, action is being taken for their removal.

Para - 26. Out of 1884 warrants to be executed during the year only 212 warrants were pending at the end of the year and even out of this, 157 warrants have since been executed and taxes collected. It could be seen that the warrants pending were very few compared with the number issued during the year. The instructions in G.O.No.473 L & M., dated the 10th February 1925 will however be adhered to in future.

Para - 27. Noted.

Municipal Office, Mangalore,
Dated the 25th November 1936

COMMISSIONER, M.M.

VI

EXTRACT FROM THE PROCEEDINGS OF THE MANGALORE MUNICIPAL COUNCIL, DATED 16.11.1936.

Present.

57. Read report on the Audit of the General Account of Mangalore Municipality for the year 1936-37 with draft replies thereon.

Draft replies are approved and will be submitted to Government.

Sd/K.Vittal Shetty,
CHAIRMAN, M.C.

/ True Extract /

Municipal Office,
Mangalore, 25.11.36

Commissioner, M.M

25/4/37

Compd:-

EXAMINER'S OFFICE.

Audit Report- General Funds -Mangalore Municipality- 1935-1936.

L.F. 4999 7-1-37

Forwarded to the Secretary to Government, Local Self Government Department, with copies of the Commissioner's replies and the resolution of the Municipal Council.

7-JAN 37 492

Paragraph 11 of the Audit Report. The omission to call for tenders is opposed to the provision in the rule issued with G.O.No. 2229, L. and M., dated the 15th August 1924 and it has not been explained.

Paragraph 13 of the Audit Report. The proper procedure in connection with the slaughter of animals outside the slaughter house will be to insist on a licence being taken under Section 257 of the Act and this will secure prepayment of fees along with the application for licences.

Paragraph 21 of the Audit Report. The Commissioner's reply to this paragraph does not state that the Tax Inspector's statement that the houses had been completed and were fit for occupation in June 1935, was incorrect nor does it explain how they were held to be not liable to assessment for the first half yea

EXAMINER OF LOCAL FUND ACCOUNTS

A.R/-4.1.37

R.F. XXXVIII-10—380—30-8-34.

ANNUAL ACCOUNT

OF

RECEIPTS AND CHARGES

OF THE

Mangalore MUNICIPALITY

forthe year 1935 36

I.—Abstract of the Account of the Mangalore Municipal Council for the year 1935-36

Heads of Account. (1)	Ordinary. Opening balance. (2)	Ordinary. Receipts. (3)	Ordinary. Expenditure. (4)	Ordinary. Closing balance. (5)	Capital. Opening balance. (6)	Capital. Receipts. (7)	Capital. Expenditure. (8)	Capital. Closing balance. (9)	Closing balance both ordinary and capital. (10)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. General Account (excluding endowments).	32,876-8-4	174,270-0-7	177,763-15-5	49,392-9-6		30,089-1-8	30,089-1-8	—	49,392-9-6
B. Lighting Account (where lighting tax is levied).									
C. Elementary Education Account (excluding endowments).	827-15-3	51,096-8-11	49,582-1-10	2,342-6-4	3,426-0-0	5,091-10-0	6,028-4-2	2,489-5-10	4,831-12-2
D. Water-supply and Drainage Account (excluding endowments).									
E. Town-Planning Fund Account		1,063-4-0	1,063-4-0	[illegible]	49,384-16-6	5391-13-10	18,388-2-4	41,391-10-4	41,391-10-4
F. Deposits and Advances Account					2,680-6-6	62,078-0-4	55,912-0-0	8,846-6-10	8,846-6-10
G. Endowments Accoun	311-10-10	681-11-4	570-0-0	423-6-2					423-6-2
Grand total ..	34,016-2-5	227,111-8-10	228,969-5-3	52,158-6-0	55,694-6-2	97,650-9-0	100,617-8-2	52,727-7-0	104,883-13-0

1-A- - - -10

Heads.	Actuals, 1935–36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Total, Opening balance ..				109,710	8	7			
RECEIPTS—ORDINARY.									
A. GENERAL ACCOUNT.									
I. General taxation and miscellaneous revenue—									
(a) Taxation—									
(1) Property tax	119,111	-	-				115,000	-	
(2) Profession tax	19,475	8	-				14,000	-	
(3) Tax on servants									
(4) Entertainments tax	1,312	8	-				800		
(b) Miscellaneous revenue—									
(1) Warrant and distraint fees, etc. ..	479	-	-				450		
(2) Interest on arrears of revenue ..									
(3) Lapsed deposits	209	10	1				200	-	
(4) Fees, fines and forfeitures	820	13	-				1,000	-	
(5) Fishery rents									
(6) Surplus from Provident Fund ..							200	-	
(c) Government grants in aid of general resources									
Deduct—Refunds	561								
Total, General taxation and miscellaneous revenue.				140,847	-	1	134,250	-	
II. Management—									
1. Sundry receipts	502	7	-				500	-	
2. Law charges—Costs recovered	234	6	-				250	-	
Total, Management ..	736	13	-	736	13	-	750	-	
III. Communications—									
1. Engineering establishments—									
Government grant									
2. Roads—									
(1) Trunk roads—									
Government grant	2,350	-	-				2,350	-	
(2) Second-class roads—									
Government grant									
(3) Contribution from Local Government under sub-section 1 (a) of section 10 of the Madras Motor Vehicles Taxation Act, 1931	10,278	13	-				8,000	-	

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
III. Communications—*cont.*									
2. Roads—*cont.*									
(4) Tax on carriages and animals 8665-6-0							8,000	-	-
Deduct—Refunds (Arrears). 2-2-0									
Net—	8,663	4	-						
(5) Tax on carts	3,258	-	-				3,200	-	-
Deduct—Refunds									
Net									
(6) Fees for numbering carriages and carts.	67	1	-				100	-	-
(7) Other receipts	321	3	-				300	-	-
(8) Endowments and contributions ..									
3. ~~Ferries—~~ ~~Ferry rents~~ Motor License fees ..	4,864	-	-				4,000	-	-
4. Rest-houses— (1) Fees and other receipts	625	-	-				500	-	-
(2) Endowments and contributions ..									
5. Choultries and water sheds— (1) Fees and other receipts									
(2) Income from securities									
(3) Endowments and contributions ..									
6. Tools, plant and stores— (1) Rent of tools and plant	10	-	-				20	-	-
(2) Sale-proceeds of tools, plant and stores.	15	13	-				50	-	-
7. Lighting (where lighting-tax is not levied)..	93	8	11				100	-	-
Total, Communications ..	30,546	10	11	30,546	10	11	26,620	-	-
IV. Education other than Elementary—									
1. Secondary schools— (1) School fees									
Deduct—Refunds									
Net									
(2) Income from securities									
(3) Other receipts									
(4) Government grants									
(5) Endowments and contributions ..									
Total ..									

Heads.	Actuals, 1935–36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
Education other than Elementary—*cont.*									
2. Special schools—									
(1) School fees									
(2) Income from securities, etc. ..									
(3) Other receipts									
(4) Government grants									
(5) Endowments and contributions ..	184	4	5				140	-	-
Total ..	184	4	5	184	4	5	140	-	-
3. Public libraries—									
(1) Endowments and contributions ..									
(2) Government grants	114	-	-				120	-	
Total ..				114	-	-	120	-	-
Total, Education other than Elementary ..	298	4	5	298	4	5	260	-	-
Public Health—									
1. Medical relief—									
(1) Hospitals and dispensaries—									
(*a*) Hospital receipts—									
(i) Sale of medicines	19	4	-				20	-	
(ii) Other receipts									
(*b*) Income from securities, etc. ..									
(*c*) Government grants									
(*d*) Endowments and contributions ..									
Total ..				19	4	-	20	-	-
(2) Medical education—									
Endowments and contributions ..									
Total ..									
Total, Medical relief ..									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
Public Health—*cont.*									
Preventive Medicine—									
(1) Epidemic and endemic diseases—									
(*a*) Vaccination fees	13	-	-				10	-	-
(*b*) Government grant for plague ..									
(*c*) Other receipts	371	1	5				200	-	-
Total ..				384	1	5	210	-	-
(2) Sanitation—									
(*a*) Public Conservancy—									
(i) Scavenging tax—									
Gross collections .. 23,129-8-6									
Deauct—Collection charges 1,344-10-0									
Refunds 53-15-0									
Net	21,730	15	6				23,000-1,400 = 21,600	-	-
(ii) Sale of rubbish, etc.									
(iii) Sale-proceeds of stock and stores ..							20	-	-
(*b*) Food adulteration—									
(i) Fees for analysis									
(ii) Fines, etc.	1,222	-	-				1,000	-	-
(iii) Government grants									
(*c*) Fairs and festivals									
(i) Fees									
(ii) Pilgrim tax									
(iii) Endowments and contributions ..									
(iv) Government grants									
Total ..				22,952	15	6	22,620	-	-
(3) Births and deaths—									
(*a*) Fees for extracts from birth and death registers.	117	8	-				100	-	-
(*b*) Endowments and contributions ..									
(*c*) Fees for use of burial and burning grounds.									
Total ..				117	8	-	100	-	-
(4) Fire protection									
(5) Water-supply and drainage (where water-supply and drainage tax is not levied).	19	15	6				20	-	-
				19	15	6			
Total, Preventive medicine ..				23,474	8	5	22,950	-	-
Total, Public Health ..				23,493	12	5	22,970	-	-

Heads.	Actuals, 1935-36.			Total.			Final budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
VI. Remunerative Enterprises—									
1. Markets—									
(*a*) Market fees	24,994	12	6				24,790	-	-
(*b*) Other receipts	1,044	14	-				1,500	-	-
(*c*) Endowments and contributions									
Total ..				26,039	10	6	26,290	-	-
2. Cart-stands—									
(*a*) Cart-stand fees	667	3	-				600	-	-
(*b*) Other receipts	49	9	-				20	-	-
(*c*) Endowments and contributions ..									
Total ..	716	12	-	716	12	-	620	-	-
3. Slaughter-houses—									
(1) Slaughter-house fees	1,200	4	6				1,190	-	-
(2) Other receipts	3	12	-				10	-	-
Total ..				1,204	-	6	1,200	-	-
4. Sale of tree produce and avenue clippings.				356	7	3	200	-	-
5. Land Development—									
(1) Rent of lands	2,962	13	3				2,000	-	-
(2) Produce of lands	67	10	-						
(3) Ground rent	5,237	12	-				5,240	-	-
(4) Income from licence fees—									
(i) Under Act II of 1888	292	-	-				180	-	-
(ii) Others	9,765	7	3				9,000	-	-
Deduct—Refunds	4		-						
Net									
Total ..				18,321	10	6	16,420	-	-
6. Electric Licence Scheme—									
(1) Charges for the supply of energy for municipal purposes									
(2) Charges for the supply of energy to private individuals.									
(3) Interest on investments									
(4) Other receipts	7	-	-				10	-	-
Total ..	7	-	-	7	-	-	10	-	-

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
VI. Remunerative Enterprises—*cont.*									
Other Remunerative enterprises—									
(*a*) Fees and other income									
(*b*) Endowments and contributions ..									
Total ..									
Total, Remunerative enterprises ..				46,645	8	9	44,740	-	-
VII. Investments realized									
Total, A. General Account ..				242,568	1	7	229,590	-	-
Deduct—									
Amount transferred to Capital ..				28,513	1	8	36,140	-	-
Contribution from General Account to—									
Ordinary—									
Lighting Account									
Elementary Education Account ..				36,110	-	-	36,110	-	-
Water-supply and Drainage Account ..				1,063	4	-	1,070	-	-
Capital— T. P. Account									
Lighting Account									
Elementary Education Account ..				2,500			2,500	-	-
Water-supply and Drainage Account ..									
Town-Planning Fund Account ..				Total 68,186	5	8			
Total, Net General Account ..				⊛ 174,381	11	11	153,770	-	-
B. LIGHTING ACCOUNT.									
Total, Receipts—Ordinary ..				51,096	8	11	51,000	-	-
(For details—vide Subsidiary Account).									
C. ELEMENTARY EDUCATION ACCOUNT.									
Total, Receipts—Ordinary ..									
(For details—vide Subsidiary Account).									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Total, Receipts—Ordinary ..									
(For details—vide Subsidiary Account).									
E. TOWN-PLANNING FUND ACCOUNT.									
(For details—vide Subsidiary Account).									
Total, Receipts—Ordinary ..				1,063	4	-	1,070	-	-
Grand total, Receipts—Ordinary—									
Accounts A. to E. ..				226,541	8	10	205,840	-	-

⊛ Includes Endowment Receipt of Rs. 111-8-4 and therefore taken under G

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—CAPITAL.									
A. GENERAL ACCOUNT.									
I. Management—									
(i) Loans									
(ii) Contributions									
II. Communications—									
1. Trunk roads—									
Government grants									
2. Second-class roads—									
(i) Government grants									
~~(ii) Loans~~ .. Mis. Receipts	1,576	-	-				1,200	-	-
3. Other roads—									
(i) Government grants									
(ii) Loans									
(iii) Contributions									
III. Education other than Elementary—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
IV. Public Health—									
1. Medical relief—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
2. Preventive medicine—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
V. Remunerative Enterprises—									
1. Markets—									
(i) Loans									
(ii) Contributions									
2. Cart-stands—									
(i) Loans									
(ii) Contributions									

Heads.	Actuals, 1935-36			Total			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—CAPITAL—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
V. Remunerative enterprises—*cont.*									
3. Slaughter-houses—									
(i) Loans									
(ii) Contributions									
Land Development—									
Schemes other than those under the Town-Planning Act—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
(iv) Sale-proceeds of land									
5. Electric Licence Scheme—									
(i) Loans									
(ii) Investments realized									
(iii) Sale-proceeds of plant, stores, etc. ..									
6. Other Remunerative enterprises—									
(i) Loans									
(ii) Government grants									
(iii) Contributions									
(iv) Investments realized									
(v) *Add*—Amount transferred from ordinary.	28,513	1	8				36,140	-	-
Total ..				30,089	1	8	37,340	-	-
B. LIGHTING ACCOUNT.									
Total, Receipts—Capital ..									
(For details—vide Subsidiary Account.)									
C. ELEMENTARY EDUCATION ACCOUNT.									
Total, Receipts—Capital ..				5,091	10	-	5,500	-	-
(For details—vide Subsidiary Account.)									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Total, Receipts—Capital ..									
(For details—vide Subsidiary Account.)									
E. TOWN-PLANNING FUND ACCOUNT.									
Total, Receipts—Capital ..				391	13	-	1,000	-	-
(For details—vide Subsidiary Account.)									
Total, Receipts—Capital Accounts A. to E. ..				35,572	8	8	43,840	-	-

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
RECEIPTS—CAPITAL—*cont.*									
F. DEPOSITS AND ADVANCES ACCOUNT.									
(1) Deposits—Total Receipts				20,471	13	6	12,000	-	
(2) Advances—Total Receipts				41,606	2	10	20,000	-	
(For details *vide* Subsidiary Account).									
Total, Deposits and Advances Account ..				62,078	-	4	32,000	-	-
Grand total, Receipts under all Accounts A to F. (Ordinary and Capital) ..				324,192	1	10	281,680	-	-
Grand total, including Opening balance ..				433,902	10	5	391,890	-	-
EXPENDITURE—ORDINARY.									
A. GENERAL ACCOUNT.									
I. Management—									
1. General Establishment—									
Salaries and allowances	13,924	12	-				14,000	-	
Contribution to Provident Fund ..	391	-	-				600	-	
2. Collection Establishment—									
Salaries and Allowances									
Gross amount	9,400	14	-				9,420	-	
Deduct—amount taken as abatement of receipts under the several heads of taxation.	1 44	10					-		
Net	8,056	4	-						
Contribution to Provident Fund ..	539	-	-				540	-	
3. Contingencies—									
Postage	250	-	-				280	-	
Stationery	649	13	1				350	-	
Printing	1,511	12	3				800	-	
Entertainments tax									
Other items	1,838	1	2				1,800	-	
4. Travelling Allowance of Establishment.	469	7	-				470	-	
5. Travelling allowance of—									
(*a*) Chairman									
(*b*) Vice-Chairman									
(*c*) Members									
6. Repairs to buildings	415	1	6				1,000	-	
7. Law charges—Costs paid	32	7	-				100	-	
8. Interest on and repayment of debt ..									
Total, Management ..	28,274	10	-				27,960	-	

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
II. Communications—									
1. Engineering Establishment—									
(i) Engineers or Assistant Engineers—									
Salaries and allowances ..	2,870	-	-				2,880	-	-
Contribution to Provident Fund ..	173	-	-				180	-	-
Travelling allowances	274	2	-				290	-	-
(ii) Others—									
Salaries and allowances	3,715	6	-				3,750	-	-
Contribution to Provident Fund ..	159	-	-				150	-	-
Travelling allowances	94	5	-				100	-	-
2. Contingencies—									
Postage									
Stationery							100	-	-
Printing	92	4	7				50	-	-
Other items	518	7	4				600	-	-
Total ..	7,896	8	11	7,896	8	11	8,130	-	-
3. Roads—									
(1) Trunk Roads—									
(*a*) Maintenance	3,850	12	-				5,000	-	-
(*b*) Interest on and repayment of debt									
(2) Second-class roads—									
(*a*) Maintenance	43,337	5	4				43,200	-	-
(*b*) Interest on and repayment of debt.									
(3) Other roads—									
(*a*) Maintenance									
(*b*) Charge for numbering carriages and carts.	80	15	-				100	-	-
(*c*) Interest on and repayment of debt.									
Total ..	47,269	-	4	47,269	-	4	48,300	-	-
Total, Roads ..	47,269	-	4	47,269	-	4	48,300	-	-
(4) Repairs to departmental buildings ..	566	3	-				500	-	-
(5) Rest-houses	2,647	8	3				2,000	-	-
(6) Choultries and water-sheds ..									
(7) Tools, plant and stores	18,040	8	1				18,500	-	-
(8) Lighting—									
Lighting charges (where lighting tax is not levied)									
(9) Interest on and repayment of debt for purposes other than roads and lighting (where lighting tax is levied) ..				21,254	3	4			
Total, Communications ..	76,419	12	7	76,419	12	7	77,430	-	-

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. General Account—*cont.*									
III. Education other than Elementary—									
1. Secondary Schools—									
(i) Staff—									
Salaries and allowances—									
Masters									
Clerks and servants									
Contribution to Provident Fund ..									
Travelling allowance									
(ii) Stipends of teachers sent for training ..									
(iii) Contingencies									
(iv) Equipment—									
Furniture and apparatus									
Library books and maps									
Other items									
(v) Repairs to buildings									
(vi) Prizes and Scholarships									
(vii) Contributions to other local bodies ..									
(viii) Contributions to private individuals ..									
(ix) Interest on and repayment of debt ..									
Total ..									
2. Special Schools—									
(i) Staff—									
Salaries and allowances									
Masters									
Clerks and Servants									
Contributions to Provident Fund.									
(2) Contingencies									
(3) Equipment—									
Furniture and apparatus ..									
Library books and maps ..									
Other items									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
III. Education other than Elementary—*cont.*									
Special Schools—*cont.*									
(4) Prizes and scholarships									
(5) Repairs to buildings									
(6) Contribution to other local bodies ..	120	-	-				120	-	-
(7) Interest on and repayment of debt ..									
Total ..				120	-	-	120	-	
Public libraries, etc.				837	8	9	1,200	-	
Total, education other than Elementary ..				957	8	9	1,320	-	
Public Health—									
1. Medical relief—									
(1) Hospitals and Dispensaries—									
(i) Staff—									
(*a*) Medical Officers—									
Civil Assistant Surgeons—									
Salaries and allowances ..									
Contribution on account of leave allowances and pension.									
Civil Apothecaries and Sub-Assistant Surgeons—									
Salaries and allowances ..									
(*b*) Medical practitioners ..	2,458	-	-				2,470	-	-
(*c*) Nurses and Midwives—									
Salaries and allowances ..									
Rewards to midwives ..									
(*d*) Clerks and servants ..	1,096	-	-				1,100	-	-
(*e*) Contribution to Provident Fund	174	-	-				190	-	-
(*f*) Travelling allowance ..									
(ii) Contingencies—									
Diet of patients									
Clothing and bedding.. ..									
Medicines	1,680	7	8				1,800	-	-

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
1. Medical Relief—*cont.*									
(1) Hospitals and Dispensaries—*cont.*									
(ii) Contingencies—*cont.*									
Books, Periodicals, and Maps ..									
Other items	1,143	9	7				1,250	-	-
(iii) Repairs and buildings	47	8	-				50	-	-
(iv) Contributions—									
(*a*) To other local bodies ..									
(*b*) To private institutions ..	840	-	-				840	-	-
(v) Interest on and repayment of debt									
Total ..									
2) Medical education—									
Stipends and travelling allowance of pupils.									
Total ..									
Total, Medical relief ..				7,439	9	3	7,700	-	-
2. Preventive Medicine—									
(1) Municipal Health Staff—									
(i) Pay—									
Salaries and allowances ..	1,323	-	-				1,330	-	-
Contribution for pension and leave allowance. Contribution to Provident Fund.	334	8	-				340	-	
Travelling allowance	692	10	-				600	-	-
(ii) Clerks and servants									
Salaries and allowances ..	852	-	-				860	-	-
Contribution to Provident Fund.	39	-	-				40	-	-
(iii) Propaganda									
(iv) Contingencies	200	2	4				330	-	-
Total ..	3,441	4	4				3,500	-	-

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
2. Preventive Medicine—*cont.*									
(2) Epidemic and Endemic Diseases—									
(i) Smallpox—									
(*a*) Staff—									
Salaries and allowances ..	1,755	2	-				1,730	-	-
Contribution to Provident Fund.	66	-	-				90	-	-
Rewards to vaccinators ..									
Travelling allowance ..	7	4	-				10	-	-
(*b*) Contingencies and equipment.	97	4	6				70	-	-
(*c*) Contributions									
Total ..	1,925	10	6				1,900	-	-
(ii) Plague—									
(*a*) Staff—									
Salaries and allowances ..									
Contribution to Provident Fund.									
Travelling allowance ..									
(*b*) Contingencies and equipment.									
(*c*) Rat-destruction—									
Salaries and allowances ..	427	13	11				450	-	-
Travelling allowances ..									
Traps and poison	174	14	-				200	-	-
Rewards for rat-destruction ..									
Miscellaneous									
Total ..	602	11	11				650	-	-
(iii) Cholera—									
(*a*) Staff—									
Salaries and allowances—									
Medical Officers									
Other staff									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—cont.									
A. GENERAL ACCOUNT—cont.									
IV. Public Health—cont.									
2. Preventive Medicine—cont.									
(2) Epidemic and Endemic Diseases—*cont.*									
(iii) Cholera—*cont.*									
Contribution for pension ..									
Travelling allowance ..									
(*b*) Contingencies and equipment.							100	-	
Total ..									
(iv) Malaria—									
(*a*) Staff									
(*b*) Contingencies and equipment.	678	-	6				10	-	
Total ..				678	-	6			
(v) Other diseases—									
(*a*) Staff—									
Salaries and allowances—									
Medical Officers									
Other staff									
Contribution for pension ..									
Travelling allowance ..									
(*b*) Contingencies and equipment.	452	2	-				300	-	-
(*c*) Charges for destruction of dogs.	278	6	-				350	-	-
Total ..	730	8	-				650	-	-
Total, Epidemic and Endemic Diseases.				3,936	14	11	3,340	-	-
(3) Sanitation—									
(i) Public Conservancy—									
(*a*) Staff—									
(i) Sanitary Inspectors—									
Salaries and allowances ..	5,887	7	-				6,100	-	-
Contribution to Provident Fund	290	-	-				300	-	-
Travelling allowances ..	195	6	-				200	-	-
(ii) Others—									
Salaries and allowances ..	16,837	7	3				17,000	-	-
Contribution to Provident Fund.	75	-	-						

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
Public Health—*cont.*									
Preventive Medicine—*cont.*									
(2) Epidemic and Endemic Diseases—*cont.*									
(iii) Cholera—*cont.*									
Contribution for pension ..									
Travelling allowance ..									
(*b*) Contingencies and equipment.							100	-	
Total ..									
(iv) Malaria—									
(*a*) Staff									
(*b*) Contingencies and equipment.	678	-	6				10	-	
Total ..				678	-	6			
(v) Other diseases—									
(*a*) Staff—									
Salaries and allowances—									
Medical Officers									
Other staff									
Contribution for pension ..									
Travelling allowance ..									
(*b*) Contingencies and equipment.	452	2	-				300	-	-
(*c*) Charges for destruction of dogs.	278	6	-				350	-	-
Total ..	730	8	-				650	-	-
Total, Epidemic and Endemic Diseases.				3,936	14	11	3,340	-	
(3) Sanitation—									
(i) Public Conservancy—									
(*a*) Staff—									
(i) Sanitary Inspectors—									
Salaries and allowances ..	5,887	7	-				6,100	-	-
Contribution to Provident Fund	290	-	-				300	-	-
Travelling allowances ..	195	6	-				200	-	-
(ii) Others—									
Salaries and allowances ..	16,837	7	3				17,000	-	
Contribution to Provident Fund.	75	-	-						

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
Preventive Medicine—*cont.*									
(3) Sanitation—*cont.*									
(ii) Others—*cont.* Travelling allowances ...									
(*b*) Contingencies	8,132	13	6				7,500	-	-
Total ..	31,418	1	9	31,418	1	9	31,100	-	-
(ii) Private Scavenging—									
(*a*) Staff— Salaries and allowances	14,030	14	1				14,100	-	-
Contribution to Provident Fund.									
Travelling allowances									
(*b*) Contingencies									
Total ...				14,030	14	1	14,100	-	-
(iii) Food adulteration—									
(*a*) Staff— Salaries and allowances	720	-	-				720	-	-
Contribution to Provident Fund ..									
Travelling allowances									
(*b*) Contingencies	81	2	-				120	-	-
Total ..				801	2	-	840	-	-
(iv) Fairs and Festivals—									
(*a*) Staff— Salaries and allowances—									
Medical Officers									
Clerks and Servants									
Contribution for pension ..									
Travelling allowances ..									
(*b*) Contingencies									
(*c*) Special sanitary arrangements ..									
(*d*) Contributions to other local bodies, etc.									
Total ..				46,250	1	10	46,050	-	-
Total, Sanitation ..									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
IV. Public Health—*cont.*									
2. Preventive Medicine—*cont.*									
(4) Births and deaths—									
(i) Registration charges—									
(*a*) Staff	989	14	-				1,000	-	-
(*b*) Contingencies	9	-	-				20	-	-
(ii) Maternity and Child welfare—									
(*a*) Staff	3,693	9	-				3,950	-	-
(*b*) Contingencies	124	-	7				100	-	-
(*c*) Contributions									
(iii) Maintenance of burial and burning grounds—									
(*a*) Staff	48	-	-				50	-	-
(*b*) Contingencies							30	-	-
Total ..	4,867	7	7	4,867	7	7			
(5) Departmental buildings—									
(i) Repairs to buildings	313	8	-				350	-	-
(ii) Interest on and repayment of debt.									
Total ..				313	8	-	350	-	-
(6) Fire protection—									
(*a*) Staff									
(*b*) Contingencies									
Total ..									
(7) Water-supply and drainage—									
Repairs to tanks, wells, drains, etc., (where special water-supply and drainage tax is not levied)—									
(*a*) Staff	1,432	3	3				1,500	-	
(*b*) Contingencies and equipment.	456	-	-				2,000	-	
Total ..	1,888	3	3	1,888	3	3	3,500	-	-
Total, Preventive Medicine ..				60,697	7	11	61,860	-	-
Total, Public Health ..				68,137	1	2	69,560	-	-

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. GENERAL ACCOUNT—*cont.*									
V Remunerative Enterprises Account—									
Markets—									
(1) Staff—									
Pay and allowances	810	-	1				900	-	-
Contribution to Provident Fund ..	3	-	-				40	-	-
(2) Contingencies	855	7	-				1,680	-	-
(3) Repairs to Buildings.. ..	78	12	6				100	-	-
(4) Interest on and repayment of debt ..									
Total ..	1,747	3	7	1,747	3	7	2,720	-	-
2. Cart-stands—									
(1) Staff—									
Pay and allowances									
Contribution to Provident Fund ..									
(2) Contingencies	49	8	-				10	-	-
(3) Repairs to buildings	45	-	-				300	-	-
(4) Interest on and repayment of debt ..									
Total ..	94	8	-	94	8	-	310	-	-
3. Slaughter-houses—									
(1) Staff—									
Pay and allowances	378	-	-				380	-	-
Contribution to Provident Fund ..									
(2) Contingencies	32	12	-						
(3) Repairs to buildings									
(4) Interest on and repayment of debt ..									
Total ..				410	12	-	380	-	-
4. Tree-planting—									
(1) Staff—									
Salaries and Allowances	277	6	2				280	-	-
Contribution to Provident Fund ..									
Travelling allowance									
(2) Contingencies and equipment ..									
Total ..				277	6	2	280	-	-
5. Land Development—									
(1) Staff (Town surveyor, etc.)	1,352	7	2				1,360	-	-
(2) Contingencies including survey charges	79	10	-				150	-	-
(3) Interest on and repayment of debt ..									
Total ..				1,432	1	2	1,510	-	-
Total, Land development ..									

Heads.	Actuals, 1935–36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—ORDINARY—*cont.*									
A. General Account—*cont.*									
V. Remunerative Enterprises Account—*cont.*									
6. Electric Licence Scheme—									
(1) Staff									
(2) Contingencies									
(3) Repairs to buildings									
(4) Interest on and repayment of debt ..									
(5) Investments									
Total ..									
7. Other Remunerative enterprises—									
(1) Staff—									
Salaries and allowances									
Contribution to Provident Fund ..									
(2) Contingencies and equipment ..									
(3) Repairs to buildings									
Total ..									
Total, Remunerative enterprises ..				3,961	14	11	5,200	-	-
VI. Investments made									
Grand total, General Account ..	177,753	15	5	177,753	15	5	181,470	-	-
B. Lighting Account.									
Total, Expenditure—Ordinary ..									
(For details—vide Subsidiary Account.)									
C. Elementary Education Account.									
Total, Expenditure—Ordinary ..				49,582	1	10	51,000	-	
(For details—vide Subsidiary Account.)									
D. Water-supply and Drainage Account.									
Total, Expenditure—Ordinary ..									
(For details—vide Sudsidiary Account.)									
E. Town-Planning Fund Account.									
Total, Expenditure—Ordinary ..				1,063	4	-	1,070	-	-
(For details—vide Subsidiary Account.)									
Grand total, Expenditure—Ordinary under Accounts A. to E. ..				228,399	5	3	233,540	-	-

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—CAPITAL.									
A. General Account.									
I. Management	610	14	1				300	-	-
II. Communications—									
(1) Trunk roads									
(2) Second-class roads	23,265	-	11				24,000	-	-
(3) Others									
III. Education other than elementary ..									
IV. Public Health—									
(1) Medical relief									
(2) Preventive medicine	3,494	1	-				7,500	-	-
V. Remunerative Enterprises—									
(1) Markets	1,380	1	8				3,500	-	-
(2) Cart-stands	100	-	-						
(3) Slaughter-houses							100	-	-
(4) Avenues	637	-	-				600	-	-
(5) Land development									
(6) Schemes other than those under the Town-Planning Act—									
(i) Lands and buildings	602	-	-				740	-	-
(ii) Purchase of machinery									
(iii) Equipment									
(iv) Investment									
(v) Other charges									
(7) Electric Licence Schemes—									
(i) Lands and buildings									
(ii) Purchase of machinery									
(iii) Equipment									
(iv) Investment									
(v) Other charges									
(8) Other remunerative enterprises ..									
(9) Investments									
Total ..				30,089	1	8	37,340	-	-

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
EXPENDITURE—CAPITAL—*cont.*									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED).									
Total, Expenditure—Capital									
(For details—vide Subsidiary Account.)									
C. ELEMENTARY EDUCATION ACCOUNT.									
Total, Expenditure—Capital ..				6,028	4	2	6,500	-	-
(For details—vide Subsidiary Account.)									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Total, Expenditure—Capital ..									
(For details—vide Subsidiary Account.)									
E. TOWN-PLANNING FUND ACCOUNT.									
Total, Expenditure—Capital ..				8,588	2	4	48,100	-	-
(For details—vide Subsidiary Account.)									
Grand total, Expenditure—Capital under Accounts A to E. ..				44,705	8	2	91,940	-	-
F. DEPOSITS AND ADVANCES ACCOUNT.									
1. Deposits—Total Expenditure				20,975	9	9	12,000	-	-
2. Advances—Total Expenditure				34,936	6	3	20,000	-	-
(For details—vide Subsidiary Account.)									
Total, Deposits and Advances ..				55,912	-	-	32,000	-	-
Grand total, expenditure under all accounts A. to F. (Ordinary and Capital.)				329,016	13	5	357,480	-	-
Total, Closing balance ..				104,885	13	-	33,910	-	-
Grand total, including Closing balance ..				433,902	10	5	391,390	-	-
SUBSIDIARY ACCOUNTS.									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED.)									
Receipts—Ordinary.									
Opening balance ..									
1. Lighting tax—									
Gross collections									
Deduct collection charges									
Net									
2. Charges for supply of energy to private individuals.									
3. Other receipts									
4. Contribution from General Account ..									
5. *Deduct*—Amount transferred to Capital ..									
Total ..									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—*cont.*									
Receipts—Capital.									
1. Loans									
2. Investments realized									
3. Contributions									
4. Contribution from General Account—Ordinary.									
5. Investments realized									
Add—Amount transferred from Ordinary ..									
Total ..									
Total, Receipts—Ordinary and Capital ..									
Grand total, including Opening balance ..									
Expenditure—Ordinary.									
1. Staff—									
Salaries and allowances									
Contribution to Provident Fund ..									
2. Contingencies									
3. Repairs to buildings, plant, etc.									
4. Interest on and repayment of debt ..									
5. Investments									
Total ..									
Expenditure—Capital.									
1. Lands and buildings									
2. Purchase of machinery									
3. Equipment									
4. Investments									
5. Other charges									
Total ..									
Total, Expenditure—Ordinary and Capital ..									
Closing balance ..									
Grand total, including Closing balance ..									

Heads.	Actuals, 1935-36.			Total.			Final budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
C. ELEMENTARY EDUCATION ACCOUNT.									
Receipts—Ordinary.									
Opening balance ..				4,253	15	3			
1. Education tax									
2. Fines and penalties under the Elementary Education Act.									
3. Income from investments, etc.									
4. School fees									
5. Endowments									
6. Contributions									
7. Other receipts	190	8	-				108	-	-
8. Government grant—									
(i) Under section 37 of the Elementary Education Act.									
(ii) Under proviso to section 37 of the Elementary Education Act.	14,692	-	-				14,692	-	-
9. Contribution from the General Account—									
(*a*) For payment of temporary allowance of Rs. 4.									
(*b*) For other purposes	36,110	-	-				34,334	-	-
10. Investments realized									
11. Advances recovered	104	-	11				90	-	-
Deduct—Refunds ..									
Deduct—Amount transferred to Capital ..									
Total ..				51,096	8	11	51,000	-	-
Receipts—Capital.									
1. Government grants	2,588	-	-				3,000	-	-
2. Endowments and contributions (Mis Receipts)	3	10	-						
3. Loans									
4. Contributions from General Account—Ordinary.	2,500	-	-				2,500	-	-
5. Investments realized									
Add—Amount transferred from Ordinary ..									
Total ..				5,091	10	-	5,500	-	-
Total, Receipts—Ordinary and Capital ..				56,188	2	11	56,500	-	-
Grand total, including Opening balance ..				60,442	2	2			

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*									
Expenditure—Ordinary.									
1. Staff—									
Salaries and allowances—									
Masters	42,325	-	10				42,500	-	-
Clerks and servants	1,053	13	5				1,100	-	-
Education tax collection charges ..									
Contribution to Provident fund ..	2,438	-	-				2,600	-	-
Travelling Allowance									
Stipend of teachers sent for training ..									
2. Contingencies and equipment—									
Contingencies—									
House rent	1,762	-	-				1,770	-	-
Other items	1,611	4	3				1,690	-	-
Equipment—									
Furniture and apparatus							200	-	-
Library books and maps	18	-	9				100	-	-
Other items	9	7	-				40	-	-
3. Prizes and scholarships									
4. Repairs to buildings	260	6	8				800	-	-
5. Interest on and repayment of debt. ..									
6. Investments made									
7. Advances recoverable	104	-	11				200	-	-
Total, Elementary Education ..				49,582	1	10	51,000	-	-
Expenditure—Capital.									
Lands and buildings	5,344	-	2				6,000	-	-
Equipment—									
(1) Furniture and apparatus	684	4	-				500	-	-
(2) Library books and maps									
(3) Investments made									
(4) Other items									
Total ..				6,028	4	2	6,500	-	-
Total, Expenditure—Ordinary and Capital ..				55,610	6	-	57,500	-	-
Closing balance ..				4,831	12	2			
Grand total, including Closing balance ..				60,442	2	2			

Heads.	Actuals, 1935–36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.									
Receipts—Ordinary.									
Opening balance ..									
1. Water-supply—									
(1) Water-tax—									
Gross collections									
Deduct—Collection charges ..									
Net									
(2) Collection for excess water									
(3) Fines, penalties, etc.									
(4) Government grants									
(5) *Deduct*—Refunds									
Total ..									
2. Meters—									
(1) Meter rents									
(2) Fines, fees, etc.									
(3) *Deduct*—Refunds									
Total ..									
3. Drainage—									
(1) Drainage tax—									
Gross collection									
Deduct—Collection charges ..									
Net									
(2) Miscellaneous receipts (sewage farms)									
(3) Government grants									
(4) *Deduct*—Refunds									
Total ..									
4. Contributions from General Account ..									
Deduct—Amount transferred to Capital									
Total, Water-supply and Drainage ..									
Receipts—Capital.									
1. Water-supply—									
(1) Grants from Government									
(2) Investments realized									
(3) Contributions									
(4) Loans									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT —*cont.*									
Receipts—Capital—cont.									
2. Meters—									
(1) Loans									
(2) Contributions									
3. Drainage—									
(1) Loans									
(2) Investments realized									
(3) Contributions									
(4) Grants from Government									
4. Contributions from General Account—Ordinary.									
5 *Add*—Amount transferred from Ordinary ..									
Total ..									
Total, Receipts—Ordinary and Capital ..									
Grand total, including Opening balance ..									
Expenditure—Ordinary.									
1. Water-supply—									
(1) Maintenance—									
(*a*) Staff—									
Salaries and allowances ..									
Contributions to Provident fund									
Travelling allowances ..									
(*b*) Contingencies									
(*c*) Repairs to works									
(*d*) Repairs to buildings									
(2) Payment—									
(*a*) For water									
(*b*) For steam boiler inspection ..									
(3) Interest on and repayment of debt ..									
(4) Investments ..									
Total ..									

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.	
	RS.	A.	P.	RS.	A.	P.	RS.	A.
SUBSIDIARY ACCOUNTS—*cont.*								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT —*cont.*								
Expenditure—Ordinary—cont.								
2. Meters—								
(1) Meter staff—								
Salaries and allowances								
Contributions to Provident fund ..								
Travelling allowances								
(2) Contingencies								
(3) Repairs to meters								
(4) Interest on and repayment of debt ..								
Total ..								
3. Drainage—								
(1) Staff—								
Salaries and allowances								
Contributions to Provident fund ..								
(2) Contingencies								
(3) Repairs to drains								
(4) Repairs to buildings								
(5) Interest on and repayment of debt ..								
(6) Investments								
Total ..								
Total, Water-supply and Drainage ..								
Expenditure—Capital.								
1. Water-supply—								
(1) Lands and buildings..								
(2) Purchase of machinery								
(3) Equipment								
(4) Investments								
2. Meters—								
Purchase of meters								

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
D. WATER-SUPPLY AND DRAINAGE ACCOUNT —*cont.*									
Expenditure—Capital—cont.									
3. Drainage—									
(1) Purchase of machinery									
(2) Equipment									
(3) Lands and buildings									
(4) Construction of drains									
(5) Investments									
Total ..									
Total, Expenditure—Ordinary and Capital ..									
Closing balance ..									
Grand total, including Closing balance ..									
E. TOWN-PLANNING FUND ACCOUNT									
Receipts—Ordinary.									
Opening balance ..				49,587	15	8			
1. Rent of lands									
2. Produce of lands									
3. Betterment contributions									
4. Licence fees									
5. Interest on investments									
6. Law charges recovered									
7. Sundry receipts Contribution from General Account ..	1,063	4	-				1070	-	-
Total ..				1,063	4	-	1070	-	-

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
E. TOWN-PLANNING FUND ACCOUNT—*cont*									
Receipts—Capital.									
1. Government grants									
2. Contributions									
3. Sale-proceeds of land, buildings and equipment, etc.	391	13	-				1,000	-	
4. Loans									
5. Investments realized									
6. Contribution from General Account—Ordinary.									
7. Contribution from Elementary Education Account.									
8. Contribution from Water-supply and Drainage Account.									
9. Contribution from Lighting Account ..									
10. Advances recovered									
11. Expenses of enforcement under section 19 (3) recovered									
12. Contribution from surplus in ordinary section									
Total ..				391	13	-	1,000	-	
Total, Receipts—Ordinary and Capital ..				1,455	1	-	2,070	-	
Grand total, receipts, including Opening balance. (excluding item 12).				51,043	-	8			
Expenditure—Ordinary.									
Staff—									
1. Salaries	1,039	9	-				1,050	-	
2. Allowances and pensionary contribution ..									
3. Survey charges									
4. Contingencies and Equipment renewals ..	21	13	-				10	-	
5. Law Charges									
6. Interest on loans									
7. Stationery, printing and notification expenses, cost of preparation of maps, etc.		14	0				10	-	
Total ..				1,063	4	-	1,070	-	
Expenditure—Capital.									
1. Acquisition of lands, buildings, etc. ..	8,588	2	4				48,100	-	
2. Works of improvement									
3. Repayment of loans									
4. Investments									
5. Compensation for injurious affections ..									
6. Advances recoverable									
7. Miscellaneous									
8. Expenses of enforcement under section 19 (3).									
Total ..				8,588	2	4	48,100	-	
Total, Expenditure—Ordinary and Capital ..				9,651	6	4	49,170	-	
Closing balance ..				41,391	10	4			
Grand total, including Closing balance ..				51,043	-	8			

Heads.	Actuals, 1935-36.			Total.			Final Budget Appropriation.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
SUBSIDIARY ACCOUNTS—*cont.*									
F. DEPOSITS AND ADVANCES ACCOUNT.									
Receipts.									
Opening balance ..				2,680	6	6			
1. Deposits—									
(*a*) Recoveries of service payments ..									
(*b*) Deposits of sinking funds									
(*c*) Provident fund (excluding investment deposits)	2,939	4	-						
(*d*) Depreciation fund									
(*e*) Cash deposits	17,532	9	6				12,000	-	-
(*f*) Suspense account									
Total ..	20,471	13	6				12,000	-	-
Advances—									
(i) Advances recovered	41,606	2	10				20,000	-	-
(ii) Refunds of permanent advances ..									
(iii) Engineer's stock									
Total ..				41,606	2	10	20,000	-	-
Total, Deposits and Advances ..				62,078	-	4	32,000	-	-
Grand total, including Opening balance ..				64,758	6	10			
Expenditure.									
1. Deposits—									
(*a*) Recoveries of service payments ..									
(*b*) Deposits of sinking funds									
(*c*) Provident fund (excluding investment deposits).	2,719	4	-						
(*d*) Depreciation fund									
(*e*) Cash deposits	18,256	5	9				12,000	-	-
(*f*) Suspense account	20,975	9	9				12,000	-	-
2. Advances—									
(i) Advances recoverable	34,861	6	3				20,000	-	-
(ii) Permanent advances	75	-	-						
Total ..				34,936	6	3	20,000	-	-
Total, Deposits and Advances ..				55,912	-	-	32,000	-	-
Closing balance ..				8,846	6	10			
Grand total, including Closing balance ..				64,758	6	10			

ENDOWMENTS ACCOUNT.

Particulars of endowments. (1)	Opening balance. (2)	Receipts. (3)	Expenditure. (4)	Closing balance. (5)	Remarks. (6)
1. A Girl's school to teach Sanskrit & Marathi	99-11-11	⊗ 634-4-5	570-0-0	164-0-4	
2. To promote Granite Basin for cattle	103-1-1	19-15-6	–	123-0-7	
3. The daily lighting of the Memorial Lamp.	108-13-10	27-7-5	–	136-5-3	
Total ..					

⊗ Rs. 500/- represents investments realised & reinvested

Special Government Grants Account for Capital Works and other special purposes.

Heads. (1)	Unspent balance of grant at the beginning of the year. (2)	Receipts during the year. (3)	Total column (2) *plus* column (3). (4)	Expenditure during the year. (5)	Balance of grant at the end of the year. (6)
	RS.	RS.	RS.	RS.	RS.
I. Communications					
II. Education—					
(i) Elementary (Kadri and Mannaguddi Girls Schools Construction of Bldgs.		2,588	2,588	2,588	Nil
(ii) Education other than elementary ..					
III. Public Health—					
(i) Medical relief					
(ii) Water-supply and drainage ..					
(iii) Other purposes					
IV. Other special purposes (to be specified) ..					
Total ..					

Loans Account.

Heads. (1)	Item of work for which loan was sanctioned. (2)	Number and date of the Government order sanctioning the loan. (3)	Unspent balance of loan at the beginning of the year. (4)	Receipts during the year. (5)	Total, column (4) *plus* column (5). (6)	Expenditure during the year. (7)	Balance of loan at the end of the year. (8)
			RS.	RS.	RS.	RS.	RS.
I. Management							
II. Communications ..							
III. Education—							
(i) Elementary ..							
(ii) Education other than elementary.							
IV. Public Health—							
(i) Medical relief ..							
(ii) Water-supply and drainage.							
(iii) Other purposes ..							
V. Remunerative enterprises—							
(1) Railways ..							
(2) Motor-bus service.							
(3) Markets, cart-stands and slaughter-houses.							
(4) Tree-planting ..							
(5) Land development.							
(6) Other remunerative enterprises.							
Total ...							

LOANS STATEMENT.

Heads. (1)	Total loan taken. (2)	Year in which taken. (3)	Order granting the loan. (4)	Terms of re-payment and the annual instalments. (5)	Amount of loan outstanding at the beginning of the year. (6)	Amount repaid during the year. For interest. (7)	Amount repaid during the year. For capital. (8)	Balance of loan outstanding at the close of the year. (9)
I. Management								
II. Communications ..								
III. Education—								
(i) Elementary ..								
(ii) Education other than elementary.								
IV. Public Health—								
(i) Medical relief ..								
(ii) Water-supply and drainage ..								
(iii) Other purposes ..								
V. emunerative enterprises–								
(1) Motor-bus service..								
(2) Markets, cart-stands and slaughter-houses. ..								
(3) Tree-planting ..								
(4) Land development.								
(5) Other remunerative enterprises ..								
Total ..								

Investment Account.

Head of account and the fund to which the investment appertains. (1)	Particulars of investments (whether in Government Securities, Savings Bank, etc.). (2)	Opening balance. Face value. (3)	Investments during the year. Actual amount. (4)	Investments during the year. Face value. (5)	Total investments including opening balance. Face value. (6)	Investments realized during the year. Face value. (7)	Investments realized during the year. Actual amount realized. (8)	Closing balance. Face value. (9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Municipal Office Building Fund	Government Securities	9,775-0-0	1,300-0-0	1,300-0-0	11,075-0-0	1,250-0-0	1,250-0-0	9,825-0-0
Edward Memorial Fund	Government Securities	500-0-0			500-0-0	500-0-0	500-0-0	
Edward Memorial Fund	Postal Savings Bank	183-2-0	520-3-2	520-3-2	703-5-2			703-5-2
Girl's School to teach Sanskrit & Marathi	Government Securities	3,125-0-0	400-0-0	400-0-0	3,525-0-0	450-0-0	450-0-0	3075-0-0
To provide granite basin for cattle	〃	500-0-0			500-0-0			500-0-0
Daily Lighting of a Memorial Lamp	〃	700-0-0			700-0-0			700-0-0
Provident Fund	〃	40,000-0-0			40,000-0-0	8,500-0-0	8,500-0-0	31,500-0-0
〃	Central land mortgage Bank debentures	8,000-0-0	7,000-0-0	7,000-0-0	15,000-0-0			15,000-0-0
〃	Postal Cash certificates	4,840-0-0			4,840-0-0			4,840-0-0
〃	Post office savings Bank	8,307-14-4	29,862-10-7	29,862-10-7	38,170-8-11	25,182-15-0	25,182-15-0	12,987-9-11
		75,931-0-4	39,082-13-9	39,082-13-9	115,013-14-1	35,882-15-0	35,882-15-0	79,130-15-1

Number.	Items.	Demand.									Collection.								
		Arrears.			Current.			Total.			Arrears.			Current.			Total.		
	Tax Resources.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	Property tax. (a) General .. (b) Water and drainage. (c) Lighting .. (d) Railway .. (e) Education. (f) Scavenging.	3,947	5	-	118,144	-	-	121,691	5	-	3,446	14	-	115,694	2	-	119,111	-	-
		703	7	-	22,933	14	-	23,637	5	-	678	11	6	22,450	13	-	23,129	8	6
2	Profession tax. (a) General .. (b) Education.	1,612	-	-	18,604	8	-	20,216	8	-	1,482	8	-	17,993	-	-	19,475	8	-
3	Tax on carriages and animals.	962	4	-	8,384	2	-	9,346	6	-	842	8	-	7,822	14	-	8,665	6	-
4	Tax on carts	21	-	-	3,252	-	-	3,273	-	-	18	-	-	3,240	-	-	3,258	-	-
5	Tax on servants ..																		
6	Pilgrim tax																		
7	Entertainments tax ..	15	-	-	1,322	8	-	1,337	8	-	15	-	-	1,297	8	-	1,312	8	-
	Total ..	6861	-	-	172,641	-	-	179,502	-	-	6453	9	6	168,498	5	-	174,951	14	6
	Non-tax Resources.																		
8	Ferry rents Motor L. fees ..	745	12	-	4,344	4	-	5,090	-	-	597	-	-	4,267	-	-	4,864	-	-
9	~~Charge for excess water~~ Avenue Produce	75	-	-	313	7	3	388	7	3	43	-	-	313	7	3	356	7	3
10	~~Meter rents~~ Rent of Buildings	17	-	-	511	8	-	528	8	-	17	-	-	470	-	-	487	-	-
11	Sale of rubbish ..																		
12	Licence fees	336	10	7	10,204	4	6	10,540	15	1	251	6	8	9,806	-	7	10,057	7	3
13	Sale of medicines ..																		
14	Rent of Land ~~Sewage farm rents~~ ..	2,638	8	-	3,371	4	-	6,009	12	-	480	3	-	2,423	12	-	2,903	15	-
		256			143	15	-	399	3	-	256	4	-	142	15	-	399	3	-
15	Fees for fairs ..																		
16	Market fees	55	-	-	24,796	-	-	24,851	-	-	-	-	-	24,796	-	-	24,796	-	-
					198	12	6	198	12	6				198	12	6	198	12	6
17	Cart-stand fees ..	150	-	-	605	-	-	755	-	-	55	-	-	605	-	-	660	-	-
					7	3		7	3					7	3		7	3	
18	Slaughter-house fees ..	-	-	-	1,190	-	-	1,190	-	-	-	-	-	1,190	-	-	1,190	-	-
					10	4	6	10	4	6				10	4	6	10	4	6
19	Fishery rents ..																		
20	Warrant (~~and distraint~~) fees Distraint fees	20	4	-	215	4	-	236	8	-	18	14	-	186	14	-	204	12	-
		7	-	-	271	12	-	278	12	-	7	-	-	267	4	-	274	4	-
	Total ..	4,301	6	7	46,181	14	9	50,483	5	4	1,725	11	8	44,683	8	10	46,409	4	6
	Grand Total ..																		

Balancé Statement.

Remissions.						Amounts written off as irrecoverable.						Total, Remissions amounts written off as irrecoverable.			Balance.							Remarks.
Arrears.			Current.			Arrears.			Current.						Arrears.			Current.			Total.			
RS.	A	P.	RS.	A	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
440	7	-				73	6	-	5	3	-	119	-	-	16	10	-	2,444	11	-	2,461	5	-	33-34 = 4-0-0 34-35 = 12-10-0 16-10-0
8	1	-				13	7	6	-	13	-	22	5	6	3	3	-	482	4	-	485	7	-	33-34 = 0-12-0 34-35 = 2-7-0 3-3-0
67	8	-	65	-	-	44	-	-	66	8	-	243	-	-	18	-	-	480	-	-	498	-	-	34-35 18-0-0
19	4	-	24	-	-	62	-	-	45	-	-	150	4	-	38	8	-	492	4	-	530	12	-	34-35 38-8-0
3	-	-										3	-	-				12	-	-	12	-	-	
																		25	-	-	25	-	-	
138	4	-	89	-	-	192	13	6	117	8	-	537	9	6	76	5	-	3,936	3	-	4,012	8	-	
136	-	-				11	8	-	4	8	-	152	-	-	1	4	-	72	12	-	74	-	-	34-35 1-4-0
32	-	-										-	-	-	-	-	-	-	-	-	-	-	-	
												-	-	-	-	-	-	41	8	-	41	8	-	
						44	-	-	32	-	-	76	-	-	41	3	11	366	3	11	407	7	10	32-33 1-7-6 33-34 2-4-10 34-35 37-7-5 41-3-11
															2,158	5	-	947	8	-	3,105	13	-	25-26-27-28 = 1710-13-0 34-35 = 447-8-0 2,158-5-0
															55	-	-	-	-	-	55	-	-	33-34 = 55-0-0
															95	-	-	-	-	-	95	-	-	34-35 = 95-0-0
															-	-	-	-	-	-	-	-	-	
						1	2	-	3	2	-	4	4	-	-	4	-	26	4	-	26	8	-	34-35 = 0-4-0
																		4	8		4	8		
468	-	-				56	10	-	39	10	-	264	4	-	2,351	-	11	1,458	11	11	3,809	12	10	
																					7822	4	10	

1. The tax on arts, etc., is levied at ———— of the maximum rates

(a)
2. The tax on buildings and lands is levied at 5 p.p. per cent. of the annual value per half year
2.(b) Agricultural lands at 25 p.p. per half year of the annual Government assessment thereon
2.(c) See below (A)

3. The lighting tax is not levied ~~(at ———— per cent.)~~

4. The water and drainage tax is not levied ~~(at ———— per cent.)~~

5. The education tax is not levied ~~at~~

6. The tax on carriages and animals is levied at ———— the maximum rates. except as shown below (M)

7. The tax on carts is levied at Rs. 3/- per cart per half year

8. The tax on private, menial and on domestic servants is not levied ~~at Rs. ———— per mensem for each servant.~~

9. The property tax registers were last revised in the official year 1933-1934, and brought into force in 1934-1935

A. 2.(c) Lands not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings at 0-4-0 per half year for every 4,000 sqr. ft. or fraction thereof with a minimum of 0-4-0 per half year.

M. (i) Two wheeled vehicles Rs. 4-0-0 per half year.

(ii) Horse or mule not under twelve hands Rs. 5-0-0 per half year.

(iii) Bullock or bull Rs. 0-12-0 per half year.

Statement of Liabilities and Assets on 31st March 193

Heads.	Amount. Rs.	Heads.	Amount. Rs.
Liabilities.		**Assets.**	
(i) Balance of Loans—		(i) Closing Balance—	
(a) From Government ...		(a) Cash	4,799-1-3
(b) From public		(b) In Treasury	18,191-10-4
		(c) In Bank	81,895-1-5
Total ..		Total ..	104,886-13-0
		(ii) Provident Fund—	
		and Investments	64,327-9-11
		Total ..	64,327-9-11
(ii) Provident fund—		(iii) Deposits—	
(a) Cash		(a) Postal Savings Bank ..	2,431-10-0
(b) Investments	64,327-9-11	(b) Government Promissory Notes.	3,229-0-0
		(c) Land or other securities ..	
Total ..	64,327-9-11	Total ..	5,660-10-0
		(iv) Sinking Fund Investments ..	
		(v) Other Investments	703-5-2
		(vi) Funded capital of endowed institutions—securities and landed property.	Municipal Office Building Fund → 9,825-0-0 → 4,275-0-0
(iii) Deposits	16,133-0-0	(vii) Arrears of taxes	7,822-4-10
(iv) Funded capital of endowed institutions.	4,275-0-0	(viii) Other assets	
(v) Cash balance of endowed institutions.	423-6-2	(ix) Advances Recoverable—	
(vi) Cash balance of special accounts ..	57,156-11-6	(a) Permanent	155-0-0
(vii) Other amounts Outstanding liability	542-6-0	(b) Other	1,440-15-2
Total ..	78,530-7-8	Total ...	24,251-9-2
Grand total	142,858-1-7	Grand total	199,125-10-1

Town Planning Fund — 41,391-10-4
Municipal Office — 10,229-13-10
El. Education Fund — 4,831-12-2
Edward Memorial Fund — 703-5-2
57,156-11-6

Statement furnishing Particulars about each Medical Institution.

Head of account.	Hospital at Uriya (Infectious diseases)		Hospital at		Dispensary at Bockapatna (Ayurvedic)		Dispensary at		Dispensary at Jeppo (Ayurvedic)		Dispensary at		Dispensary at Golikatte (Unani)		Dispensary at		Total.	
	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.	For the month.	Up to the month.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
EXPENDITURE.																		
(i) Staff—																		
(a) Medical officers—																		
(1) Civil Assistant Surgeons.																		
(2) Civil Apothecaries and Sub-Assistant Surgeons.																		
(b) Medical practitioners.					900-0-0				890-0-0				668-0-0				2,458-0-0	
(c) Nurses and midwives.																		
(d) Clerks and servants ..					382-0-0				382-0-0				332-0-0				1096-0-0	
(e) Contribution for pension.																		
(f) Contribution to provident fund.					64-10-0				68-6-0				41-0-0				174-0-0	
(g) Travelling allowances.																		
(ii) Contingencies ..	421-7-4				856-4-5				476-4-9				769-9-9				2,824-1-3	
(iii) Repairs to buildings ..	15-5-0				. . .				32-3-0								47-8-0	
Total ..	436-12-4				2,203-5-5				2,148-13-9				1810-9-9				6,599-9-3	
RECEIPTS.																		
Hospital receipts ..	. . .				4-5-0				13-0-0				2-1-0				19-4-0	
Net expenditure ..	436-12-4				2,199-2-5				2,135-13-9				1,808-8-9				6,580-5-3	

Abstract of Account of Deposits in cash for the year 193 –193

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	10,976	2	3	1. Credited to Municipal Funds.	5,244	-	-
1. Deposits by Renters ..	5,723	3	-	2. Repaid to Renters	8,947	3	-
2. Do. by Contractors ..	5,753	-	-	3. Do. to Contractors ..	3,198	-	-
3. Do. as Security by Municipal Servants.				4. Paid into Savings Banks ..	2,719	4	-
4. Other deposits under the Act or By-laws.	8,995	10	6	5. Repaid to other depositors ..	867	2	9
				Total ..	20,975	9	9
Total, Receipts ..	20,471	13	6	Balance * ..	10,472	6	-
Total, including Balance ..	31,447	15	9	Total, including Balance ..	31,447	15	9

Details of balance—

[Year need not be given in the case of deposits lodged in Post Office Savings Bank and other securities.]

Class of Deposit.	Amount. Rs.	A.	P.	Year.	Remarks.
					⊗ 1935-36 :–
					Library deposit — Rs./- 126-12-0
Renters' deposits	4,875	-	-	1935-'36	Property and Profession Taxes reduced on appeal — 511-9-0
	75	-	-	1926-'27	
Contractors' deposits	75	-	-	1933-'34	
	215	-	-	1934-'35	Provident Fund — 220-0-0
	2,885	-	-	1935-'36	
Other deposits (to be specified)—					
Excess tax etc.	9	-	6	1932-'33	Removal of rubbish — 30-0-0
Excess tax etc.	4	4	8	1932-'33	
Library Deposit	5	-	-	1932-'33	Excess tax fees etc — 485-4-0
Interschool Gymkana fund	11	12	4	1932-'33	Total — 1,373-9-0
Library Deposit	39	-	-	1933-'34	
Excess tax fees etc.	149	6	6	1933-'34	
For restoring level of Maidan	84	8	-	1933-'34	
Library Deposit	57	-	-	1934-'35	
Excess tax, fees etc.	600	13	-	1934-'35	
Removal of Manure	10	-	-	1934-'35	
During 1935-'36	1373	9	-	1933-'36	
Total ..	10,472	6	-		

Abstract of Account of Security and other Deposits not in Cash for the year 193 –193 .

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	7,123	8	-				
				1. Credited to Municipal Funds.			
1. Deposits by Renters ..				2. Returned to Renters ..			
2. Do. by Contractors ..				3. Do. to Contractors ..			
3. Do. as Security by Municipal Servants *	50	-	-	4. Do. to Municipal Servants	1,512	14	
				Total ..	1,512	14	-
Total ..	50	-	-	Balance † ..	5,660	10	-
Total, including Balance ..	~~7,50~~ 7173	8	—	Total, including Balance ..	7,173	8	-

* Personal securities should not be shown in this statement.

† Details of balance.

Nature of Security deposit.	Municipal employees.			Others.			Total.			Remarks. (Particulars of the parties should be given in this column.)	
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.
										Supervisor	215-10-0
Post Office Cash Certificates	3,229	-	-							Bill Collectors	4,879-6-0
										Shroff	215-10-0
Post Office Savings Bank	2,431	10	-							Warrant Officer	200-0-0
										Remittance Peon	100-0-0
										Traveller's Bungalow Matty	50-0-0
											5,660-10-0
Total ..	5,660	10	-								

Abstract of Account of Provident Fund transactions for the year 193 -193 .

	Cash.			Investment.		
	RS.	A.	P.	RS.	A.	P.
Opening balance .. .. .. Treasury						
Opening balance .. .. .. Post Office Savings Bank.	8,307	14	4	52,840	-	-
Receipts—Contributions by municipal servants	14,348	3	8			
Do. from municipal funds Bonus	4,724	-	-			
Interest realized on investments ... of Investments Realized ..	2,072	1	11	8,500	-	
	1,500	-	-			
Miscellaneous receipts .. and received from other local bodies	213	2	4			
	415	9	-			
Total ..	31,580	15	6	44,340	-	-
Charges	18,373	5	7	7,000	-	-
Balance.. .. .. .. Treasury	220	-	-			
Balance.. .. .. .. Post Office Savings Bank ..	12,987	9	11			
Total ..	31,580	15	6	51,340	-	-

Abstract of transactions under Advances.

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	8,295	11	9
(2) Amount advanced during the year	34,936	6	3
Total ..	43,232	2	-
(3) Amount adjusted during the year—	34,302	14	5
(a) On account of advances made during the year	7,303	4	5
(b) Do. do. previous years	41,606	2	10
Balance outstanding at the end of the year * ..	1,625	15	2
Total ..	43,232	2	-

* Details of balance—

[Years need not be given in the case of permanent advances. These should be entered first under a separate heading.]

Years.	Particulars.	Amount.	Years.	Particulars.	Amount.
	Permanent Advances	Rs.		1934-35 S.G.P. Acct. Forms	Rs. 65-10-3
	Municipal Health Office —	50-0-0	1934-35	1934-35 Hoey & Co. Forms	98-10-11
	Municipal Health Officer for Plague	25-0-0	Do	1934-35 Election Rules	4-12-4
	Office-Commissioner —	50-0-0	Do	1934-35 Act Copies —	18-5-10
	Ayurvedic Physicians:-			1934-35 Cost of notices to Attadar Rama Rao	18-6-0
	Bolor —	10-0-0		1934-35 Miscellaneous, others	2-8-8
	Jeppo —	10-0-0		1934-35 Advance on car to Commissioner	547-0-0
	Uvani —	10-0-0		1935-36 Miscellaneous others	47-13-3
	Other Advances Total	155-0-0		1935-36 Advance for Drugs	83-15-3
1914-18	Agreement Security —	1-8-0		1935-36 Forms S.G.P.	3-6-7
1931-32	Election Rules —	0-9-8		1935-36 Forms Hoey & Co.	29-2-4
1932-33	Assessment Forms (S.G.P.)	76-4-0		1935-36 Land Aquisition	469-14-1
1933-34	Agreement Forms	3-0-0			

STATION, Mangalore.

Dated 15-8-1936.

14

J. T. Bhimasena Rao

District Inspector of Local Fund Accounts.

S. Kanara.

C.F. 16.

L.S.G. Deptt.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..	4/7/37	
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT:— Audit —

G 35 - 36 - Mangalore

Mi. el - Report recorded.

READ AGAIN _____, dated _____ 19____.

" " " _____ " _____ 19____.

READ *ALSO*:—

No. 492 From the Examiner, L.F.A. No. 4999, dated 7.1. 1937.

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order / Resolution / Ms. / Roul No. 314, dated 25-1-1937.

D.O. 25/1

Recorded

2. A Copy of the remarks of the Examiner, L.F.A. on the Council's replies to the audit report is communicated to the Commissioner, Mangalore Mepty. for information & necessary action.

3. Para 21 of the report.

The Commissioner should report to the Audit Deptt. whether the statement made by the Tax inspector that the houses had been

completed

completed and were fit for occupation in June 1935 was incorrect and explain how the said houses were not liable to assessment for the first half year.

4. Para 29 of the report

All the pending objections should be settled expeditiously.

P.
15/4
C.V.R.
16/1

1894.

pll C.A.

Through [illegible] Case 21

To

The Commr. Mangalore
Dept.
Thro The C.M.C.
(with copy of proc.)

Fin. L.A.
(with enclosures.)

Dy. by
Vgn
Post
Mangalore
Dpr.'s initials.
Date 193